

**AGREEMENT
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION
OF THE PEOPLE'S REPUBLIC OF CHINA
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME**

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE
PEOPLE'S REPUBLIC OF CHINA;**

RECALLING Article 151 of the *Basic Law of the Hong Kong Special
Administrative Region of the People's Republic of China*;

DESIRING to conclude an Agreement for the avoidance of double taxation and
the prevention of fiscal evasion with respect to taxes on income;

HAVE AGREED as follows:

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